

## Message Text

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ACTION L-03

INFO OCT-01 EUR-12 ISO-00 EB-08 COME-00 CIAE-00  
DODE-00 DOTE-00 FMC-01 INR-10 NSAE-00 CG-00  
DLOS-09 OES-09 JUSE-00 CTME-00 TRSE-00 OMB-01  
FAA-00 ICA-11 PA-01 /066 W  
-----032090 011313Z /46

P R 011217Z AUG 78  
FM AMEMBASSY HELSINKI  
TO SECSTATE WASHDC PRIORITY 3022  
INFO AMEMBASSY COPENHAGEN  
AMEMBASSY OSLO  
AMEMBASSY PARIS  
URDKFMQ/AMEMBASSY STOCKHOLM 2993

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USOECD

E.O. 11652: N/A  
TAGS: ETRN, FI  
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803,

1. APRT FROM STANDARD NAVIGATION OR FACILITY-USE FEES, FINLAND DOES NOT LEVY TAXES ON INSTRUMENTS OF FOREIGN COMMERCE OR ON FOREIGN FLAG CARRIERS. IN ADDITION, REVENUE EARNED IN TRAFFIC TO AND FROM FINLAND BY FOREIGN FLAG CARRIERS IS NOT TAXED IN FINLAND. THE FINNISH SHIPOWNERS' ASSOCIATION TELLS US THAT IT STRONGLY OPPOSES SUCH TAXES BOTH HERE AND ABROAD.

2. THE NATIONAL BOARD OF CUSTOMS MAINTAINS THE PRINCIPLE OF NOT IMPOSING DUTY ON CONTAINERS RESHIPED FROM FINLAND WITHIN A YEAR. IN PRACTICE, HOWEVER, CONTAINERS ENTERING FINLAND  
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ARE CERTIFIED BY THE SHIPPER TO HAVE BEEN REPLACED BY AN EQUAL NUMBER OF DEPARTING CONTAINERS. ON THIS BASIS, NO DUTY IS IMPOSED. THE EXEMPTION FROM TAXES APPLYING TO MARITIME TRANSPORTATION ALSO APPLIES TO AIR TRANSPORT.

3. TO DATE, FINLAND HAS NOT IMPOSED RETALIATORY TAXES FOR TAXATION OF FINNISH FLAG CARRIERS BY OTHER

COUNTRIES, OR THEIR POLITICAL SUBDIVISIONS. THE FINNS  
WE TALKED TO INDICATED THAT LAWS ARE NOT CURRENTLY  
ON THE BOOKS THAT WOULD ALLOW RETALIATORY TAXES, BUT  
THEY DIDN'T RULE OUT PARLIAMENTARY ACTION SHOULD THE  
NEED ARISE.

FRY

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** INSTRUMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 01 aug 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 20 Mar 2014  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978HELSIN02468  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780314-0745  
**Format:** TEL  
**From:** HELSINKI USOECD  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t197808113/aaaadrcr.tel  
**Line Count:** 69  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 66336b59-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION L  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 STATE 191803  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 05 may 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1581480  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE  
**TAGS:** ETRN, FI  
**To:** STATE  
**Type:** TE  
**vdkgvwkey:** odbc://SAS/SAS.dbo.SAS\_Docs/66336b59-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014